

TRIPURA GAZETTE



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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020

Dated, Agartala, the 06 / 07 / 2020.


NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Tripura State Goods and Services Tax (Fifth Amendment) Rules, 2020.
(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21st April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be inserted, namely: -
“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).”.
3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be inserted, namely: -
“**67A. Manner of furnishing of return by short messaging service facility.**- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.”.

By order of the Governor,


 (Nagesh Kumar B, IAS)
 Joint Secretary
 Government of Tripura
 Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published vide number 206, dated the 22nd June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published vide number 1225, dated the 21st May, 2020.